
YEAS (48)		NAYS (51)		NOT VOTING (1)	
Republicans	Democrats	Republicans	Democrats	Republicans	Democrats
				EXPLANATION OF ABSENCE: 1—Official Business 2—Necessarily Absent 3—Illness 4—Other SYMBOLS: AY—Announced Yea AN—Announced Nay PY—Paired Yea PN—Paired Nay	

marriage penalty tax relief, with reservations, and in the context of broader budget issues. We agree, however, that this bill is not the appropriate forum to consider such relief. This bill is strictly an appropriations bill. It does not contain revenue measures. Revenue measures must originate in the House. If the Senate were to pass this amendment, turning the bill into a revenue bill, the House would refuse to consider it and the bill would die. To avoid that result, we oppose the motion to waive.

Those opposing the motion to table contended:

Eliminating the marriage penalty in the tax code is right for the American people. The average marriage penalty in America is \$1,445. Under current law, if a truck driver earning \$24,000 per year and a waitress earning \$20,000 per year were to fall in love and get married, the Federal Government would increase their taxes by more than \$1,000 because it would combine their income and tax almost half of it at a higher rate and because their standard deduction as a couple would be lower than their combined standard deductions as single tax filers. If, alternatively, they were to live in sin, or stay apart because they could not afford the penalty, the Federal Government would be pleased, and would not raise their taxes. Do our colleagues really believe that the Federal Government should be punishing people this way for getting married?

Since we began the fight to eliminate the marriage penalty, we have received numerous letters from ordinary citizens around the country on this issue. All of those citizens have expressed their strong support for our efforts, and many of them have written on how the marriage penalty has harmed them personally. For example, one man in Ohio wrote: "I am engaged to be married and my fiancé and I have discussed the fact that we will be penalized financially. We have postponed the date of our marriage in order to save up and have a 'running start' in part because of this nasty, unfair tax structure." Similarly, a lady from Albion, Montana wrote: "My husband and I both work. We are 50 and 55 years old. This is a second marriage for both of us. We delayed our marriage for a number of years because of the tax consequences, and lived together. It caused a great deal of stress and lots of anguish amongst our family as this was not the way we were raised. We finally took the tax hit and married to make my family happy. This marriage penalty is awful!" From Baltimore, MD: "I am a 23-year-old, a marriage penalty victim for 4 years now. I'm a union electrician who works hard to put food on the table to take care of my family. Why is the government punishing me just because I'm married?" These letters are typical of the correspondence that has been pouring into our offices, and we are sure that has been pouring into the offices of our colleagues as well. The marriage penalty is inexcusable and must be brought to an end.

In total, this penalty robs 46 million American married couples. However, our liberal Democratic colleagues will only grudgingly admit that 21 million couples are harmed. For the other 25 million couples, Democrats allege there is a "marriage bonus". Some of our liberal colleagues have said they would support our proposal if we would just promise not to give any tax relief to those 25 million couples. Democrats have come up with this split by claiming that the work done by homemakers does not contribute anything to a couple's income. It is a sexist, anti-family, and flatly false claim, but it conveniently results in a lot less tax relief, and thus a lot more money for Democrats to spend. For 25 million couples, one spouse, usually the woman, stays at home. She does not receive a paycheck, but we do not assume like our colleagues that she does not contribute to the couple's income. If a husband is working at a \$40,000 per year job, and his wife is at home caring for their four children and housekeeping, they are working as a team. We do not share our colleagues' sexist assumption that the husband is doing all the work. In working to raise their children, she could instead go get a paying job, they could have the expense of two cars, they could place their children in institutional daycare, they could hire housekeepers, and they could assume all sorts of other expenses that they could write off on their taxes. Maybe if they followed that course she might earn \$25,000 and write off \$15,000 in expenses, and they would then come up with a net higher income of \$50,000. Most American families, though, want to have a spouse at home with their children when they are growing up. Fully 70 percent of all families, two-income or not, raise their own children. Of those parents who pay for child care, more than half report that if it were economically possible they would make the sacrifice and provide the care themselves. The value of doing so has been demonstrated in numerous studies--children who are cared for by parents at home do better in school, are healthier, and have lower crime rates. On March 31st of this year the Senate unanimously voted to give equal tax treatment to at-home parents (see vote No. 49). Our colleagues seem already to have forgotten that vote. Now, they say that homemakers get a "marriage bonus" because they do not earn income and they still get the standard marriage deduction. That "bonus" assumes they would not get paying jobs if they were single, and that their work contributes nothing to their marriage.

Since Republicans have taken over Congress, they have fought hard to cut spending, cut taxes, and balance the budget. In part due to their efforts, and in part due to other factors such as business restructuring, a stable world situation, low energy prices, a sound monetary policy, and lower trade barriers, the budget is now not only balanced, it will run huge surpluses for the foreseeable future. Over the next 5 years those surpluses will total \$520 billion. Our amendment to eliminate the marriage penalty would use only \$151 billion of that amount. We do not think that we are asking too much for the married couples of this country. We urge our colleagues to oppose cloture.